

BÒRD NA GÀIDHLIG

Coinneamh Comataidh Sgrùdaidh is Dearbhachd
Air-loidhne – MS Teams
Dimàirt 23/05/2023 09.30-11.45
CLÀR-GNOTHAICH

Meeting of the Audit and Assurance Committee
Online – MS Teams
Tuesday 23/05/2023 09.30-11.45
AGENDA

SEISEAN FOSGAILTE

OPEN SESSION

1.0 CÙISEAN TÒISEACHAIDH

OPENING ITEMS

Buill Comataidh an Làthair:

Stewart MacLeòid (Cathraiche) [StML]
Seonaidh Charity [SC]
Jennifer Gilmour [JG]
Raibeart MacFhionghain [RMF]

Committee Members Present:

Stewart MacLeod (Chair) [StML]
Seonaidh Charity [SC]
Jennifer Gilmour [JG]
Robert MacKinnon [RMK]

An Làthair:

Shona NicIllinnein, Ceannard/Oifigear Cunntachail [SNI]
Nicola Pearson, Ceann an Ionmhais agus Cùisean Corporra [NP]
Neil Hamilton, Wylie Bissett [NH]
Brian Battison, Audit Scotland [BB]
Orla NicDhòmhnaill, A' Clàradh a' Gheàrr-chunntais [OND]

In Attendance:

Shona MacLennan, Ceannard/Accountable Officer [SML]
Nicola Pearson, Head of Finance and Corporate Affairs [NP]
Neil Hamilton, Wylie Bisset [NH]
Brian Battison, Audit Scotland [BB]
Orla MacDonald, Recording the Minute [OMD]

Leisgeulan:

Sue Brook, Wylie Bisset

Apologies:

Sue Brook, Wylie Bisset

1.1 Fàilte is Leisgeulan

Chur an Cathraiche fàilte air a h-uile duine don choinneimh.

Welcome & Apologies

The Chair welcomed everyone to the meeting.

A' Nochdadh Chom-pàirtean

1.2 JG – Scottish Government

Declaration of Interests

JG – Riaghaltas na h-Alba

1.3 **Gnothach Iomchaidh sam Bith Eile**

Cha robh gin ann.

AOCB

There were none.

2.0 AITHISGEAN IN-SGRÙDAIDH

INTERNAL AUDIT REPORTS

2.1 **In-sgrùdadh: Aithisgean Ràitheil****Buidhnean Taobh a-muigh – Stiùireadh Coileanaidh**

Thug NH seachad tar-shealladh air an aithisg air Buidhnean Taobh a-muigh (MFOan) - Stiùireadh Coileanaidh a fhuair ìre làidir de bharrantas. Thug e fiosrachadh do Bhuill air adhbhar agus farsaingeachd an lèirmheis. Chaidh aon mholadh aig ìre ìosal agus aon bheachd a thogail a bharrachd air grunn phuingean deagh chleachdadh. Chaidh tuilleadh fiosrachaidh a thoirt seachad mun mholadh, beachd agus puingean deagh chleachdadh.

Internal Audit: Quarterly Reports**External Organisations (MFOs) – Performance Management**

NH provided an overview of the report on External Organisations (MFOs) – Performance Management which received a strong level of assurance. He provided Members with information on the purpose and scope of the review. One low level recommendation and one observation were raised as well as several good practice points. Further information was provided on the recommendation, observation and good practice points.

Dh'fhaighnich Buill an tèid stiùireadh deasg ùrachadh nuair a thèid modal ùr airson buidhnean maoinachaidh a thoirt a-steach. Thug NP fiosrachadh do Bhuill air a' phròiseas stiùireadh deasg taobh a-staigh Bhòrd na Gàidhlig agus dhearbha i gun tèid ath-sgrùdadh a dhèanamh air nuair a bhios feum air agus gach bliadhna.

Members asked whether desk instructions would be updated once a new model for funding groups was introduced. NP provided Members with information on the desk instructions process within Bòrd na Gàidhlig and assured Members that they are reviewed when required and annually.

Dh'fhaighnich Buill an robh an sgrùdadh a' toirt a-steach ath-sgrùdadh air a' phròiseas taghaidh airson MFOan. Dh'innis NH do Bhuill nach robh seo ann an raon-ùghdarras an sgrùdadh agus thug e seachad fiosrachadh mu dheuchainnean a chaidh a dhèanamh mar phàirt den sgrùdadh.

Members asked whether the audit included a review around the selection process for MFOs. NH told Members that the scope of the audit did not include this and provided information on testing which was carried out as part of the audit.

Thug Buill taing do Wylie Bisset airson an aithris shoilleir.

Members thanked Wylie Bisset for their clear reporting.

Co-dhùnadh:**Decision:**

Dh'aontaich Buill ris an aithisg.

Members approved the report.

Lèirmheas air an t-Siostam Ionmhas Ùr

Thug NH seachad tar-shealladh air an Lèirmheas air an t-Siostam Ionmhais Ùr a fhuair ìre làidir de bharantas. Thug e fiosrachadh do Bhuill air adhbhar agus farsaingeachd an lèirmheis agus thug e fa-near gun robh crìochan air an sgòp leis nach robh an siostam air a làn bhuileachadh aig àm an sgrùdaidh. Chaidh aon mholadh ìre ìosal agus aon bheachd a thogail a bharrachd air grunn phuingeann deagh chleachdadh. Chaidh tuilleadh fiosrachaidh a thoirt seachad mun mholadh, beachd agus puingeann deagh chleachdadh.

Dh'iarr Buill barrachd fiosrachaidh mu na crìochan air an sgòp agus dh'fhaighnich iad am biodh feum air lèirmheas eile nuair a bhiodh an siostam air a làn bhuileachadh. Mhìnich NP agus NH do Bhuill air an ìre aig an robh an Siostam Ionmhais aig an àm a chaidh an lèirmheas a dhèanamh agus thugadh fa-near gun tèid ath-sgrùdadh a dhèanamh air an t-siostam nuair a bhios e air a làn bhuileachadh.

Dh'fhaighnich Buill ciamar a dh'fhaodadh a bhith a' ruith dà shiostam ionmhais aig an aon àm buaidh a thoirt air aithrisean ionmhais deireadh-bliadhna. Fhreagair NP gun robh na siostaman air an ruith aig an aon àm fad cairteal a-mhàin gus leigeil le trèanadh air an t-siostam ùr tachairt ro thoiseach na bliadhna ionmhais 2023/24 agus nach toireadh seo buaidh air na h-aithrisean ionmhais aig deireadh na bliadhna.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

Lèirmheas Leanmhainn

Thug NH seachad tar-sealladh air an Lèirmheas Leanmhainn a fhuair ìre làidir de bharantas. Mhìnich e gur e adhbhar an lèirmheis leanmhainn dèanamh cinnteach gun robh molaidhean sam bith bho bhliadhnaichean roimhe air an làn bhuileachadh, agus thuirt e ri Buill gun robh còig molaidhean fhathast air an cur an gnìomh.

Chaidh còmhradh a chumail mu na ceanglaichean ri builean nàiseanta mar a chaidh a chomharrachadh sa phàipear-aghaidh, agus thug an Ceannard fiosrachadh do Bhuill mun phròiseas seo.

Co-dhùnadh:

Dh'aontaich Buill ris an aithisg.

Review of New Finance System

NH provided an overview of the Review of the New Finance System which received a strong level of assurance. He provided Members with information on the purpose and scope of the review and noted that there was a limitation of scope as the system was not fully implemented at the time of audit. One low level recommendation and one observation were raised as well as several good practice points. Further information was provided on the recommendation, observation and good practice points.

Members asked for further information on the limitation of scope and whether this a further review would be required when the system was fully implemented. NP and NH explained to Members the stage that the Finance System was at when the audit took place and noted that a review of the system would take place when fully implemented.

Members asked how the parallel running of two finance systems could impact on year-end financial statements. NP responded that the systems were run in parallel for one quarter only to allow training on the new system to take place before the beginning of financial year 2023/24 and this would not impact the year-end financial statements.

Decision:

Members approved the report.

Follow up Review

NH provided an overview of the Follow Up Review which received a strong level of assurance. He explained that the purpose of the follow up review was to ensure that any recommendations from previous years had been fully implemented and told Members that there were five outstanding recommendations which had been implemented.

A discussion was held around the links to national outcomes as noted in the cover paper, and the Ceannard provided Members with information on this process.

Decision:

Members approved the report.

2.2 Aithisg In-sgrùdaidh Bhliadhnail

Thug NH geàrr-chunntas do Bhuill air an Aithisg In-sgrùdaidh Bhliadhnail a thug seachad tar-shealladh air na sgrùdaidhean a rinn Wylie & Bisset ann an 2022/23. Thug NH fa-near gun robh àireamh nas lugha de mholaidhean aig Bòrd na Gàidhlig an taca ris na buidhnean a chaidh a chleachdadh mar shlat-tomhais.

Annual Internal Audit Report

NH provided Members with a summary of the Annual Internal Audit Report which provided an overview of the audits undertaken by Wylie & Bisset during 2022/23. NH noted that Bòrd na Gàidhlig had a lower number of recommendations in comparison with the organisations it had been benchmarked against.

Dh'fhaighnich Buill a bheil mar a tha nàdar tèarainteachd Members asked if the rapidly evolving nature of cyber security

shaidhbear ag atharrachadh gu luath a' fàgail gu bheil ìre makes a substantial rating more likely and NH agreed with this shusbainteach nas buailteach agus dh'aontaich NH leis a' phuing point. The Ceannard told Members that Bòrd na Gàidhlig had seo. Dh'innis an Ceannard do Bhuill gun robh Bòrd na Gàidhlig air achieved Cyber Essentials Plus accreditation which provides creideas Cyber Essentials Plus a chosnadh a tha a' toirt barantas a assurance in the organisations Cyber Security. thaobh tèarainteachd shaidhbhear na buidhne.

Ann a bhith ag ath-sgrùdadh nam figearan a chaidh a chleachdadh In reviewing the benchmarking figures, the Ceannard thanked NP mar slat-tomhais, thug an Ceannard taing do NP agus sgioba Bhòrd and the Bòrd na Gàidhlig team for their work in achieving this na Gàidhlig airson an cuid obrach ann a bhith a' coileanadh na h- quality of result. ìre seo de thoraidhean.

Thug an Cathraiche taing do NH agus sgioba Wylie Bisset airson an The Chair thanked NH and the Wylie Bisset team for their work. cuid obrach.

Co-dhùnadh:

Dh'aontaich Buill ris an Aithisg In-sgrùdaidh Bhliadhnail.

Decision:

Members approved the Annual Internal Audit Report.

2.3 In-sgrùdadh: Plana 2023/24**Internal Audit Plan 2023/24**

Thug NH seachad tàr-shealladh air a' Phlana In-sgrùdaidh a chaidh NH provided an overview of the proposed Internal Audit Plan for a mholadh airson 2023/24 agus air na raointean airson ath-2023/24 and the areas for review which will be included. sgrùdadh a bhios air an gabhail a-steach.

Thog Buill gum bu chòir 'teachd-a-steach is luchd-creideis' Members raised that 'income and creditors' should be changed to atharrachadh gu 'teachd-a-steach agus luchd-fhiach' air taobh-'income and debtors' on page 15 of the report. duilleig 15 den aithisg.

Dh'iarr Buill gum biodh briathrachas nan trì puingean mu Members requested that the wording of the last three bullet dheireadh air taobh-duilleig 10 den Phlana air an ùrachadh. points on page 10 of the Plan be revised.

Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana In-sgrùdaidh airson 2023/24.

Decision:

Members approved the Internal Audit Plan for 2023/24.

2.4 Inbhe Molaidhean Sgrùdaidh**Status of Audit Recommendations**

Dh'innis NP do Bhuill nach deach gnìomh sam bith a chur ris bhon NP told Members that, since the last meeting, no actions had choinneimh mu dheireadh, gun deach dà rud a chrìochnachadh been added, two actions had been completed and progress was agus gun robh adhartas ga dhèanamh air a' ghnìomh nach deach being made on the outstanding item. a choileanadh.

Co-dhùnadh:

Dh'aontaich Buill ri na Molaidhean Sgrùdaidh.

Decision:

Members approved the Audit Recommendations.

3.0 RIANACHD MHÌ-CHINNTEAN**RISK MANAGEMENT****3.1 Ro-innleachd Rianachd Mhì-chinntean****Risk Management Strategy**

Dh'innis NP do Bhuill gur e ath-sgrùdadh bliadhnail a bha seo air NP told Members that this was an annual review of the Risk an Ro-innleachd Rianachd Mhì-chinntean agus mhìnich i na h- Management Strategy and outlined the changes made. She told atharrachaidhean a chaidh a dhèanamh. Dh'innis i do Bhuill, às Members that, following on from a Board training session, a dèidh seisean trèanaidh a' Bhùird-stiùiridh, gun deach còmhradh conversation was held around risks surrounding media coverage. a chumail mu mhì-chinntean co-cheangailte ris na meadhanan. The Ceannard provided Members with some information on how Thug an Ceannard beagan fiosrachaidh do Bhuill air mar a ghabhas these risks can be managed within Bòrd na Gàidhlig. na cunnartan sin a làimhseachadh taobh a-staigh Bòrd na Gàidhlig.

Dh'fhaighnich Buill mun mhiannachd cunnairt taobh a-staigh na h- Members asked about the risk appetite within the development obrach leasachaidh agus an robh seo farsaing. Dh'innis an function and whether this was wide-ranging. The Ceannard told Ceannard do Bhuill gun tèid seo a thomhas air stèidh cùis ma Members that this is be measured on a case-by-case basis. seach.

Thug an Cathraiche fa-near gun deach tòrr obair a dhèanamh air The Chair noted that much work has been done on risk stùireadh mhì-chinntean agus gun robh am Bòrd-stiùiridh management and that the Board is still trying to improve and fhathast a' feuchainn ri piseach agus leasachadh a thoirt air develop the structure of the register. structar a' chlàir.

Co-dhùnadh:

Dh'aontaich Buill ris an Ro-innleachd Rianachd Mhì-chinntean.

Decision:

Members approved the Risk Management Strategy.

3.2 Clàr Mhì-chinntean Ro-innleachdail

Dh'innis NP do Bhuill nach robh atharrachadh sam bith air irean mhì-chinnt ach gun deach cuid de ghniomhan agus aithrisean ùrachadh.

Strategic Risk Register

NP told Members that there had been no changes to risk ratings but that some actions and narratives had been updated.

Dh'innis NP do Bhuill gun robhar air clàr mhì-chinntean ùraichte fhaighinn agus gun robh an Sgioba-stiùiridh gu bhith a' dèanamh ath-sgrùdadh air seo mus rachadh a chur air beulaibh na Comataidh.

NP told Members that an updated risk register had been received and that the Leadership Team was reviewing this before it was presented to the Committee.

Dh'fhaighnich Buill ciamar a thug Brexit buaidh air Bòrd na Gàidhlig. Mhìnich an Ceannard gun robh Cairt Eòrpach nam Mion-chànanan fhathast ann agus nach robh mòran maoinachaidh air tighinn gu dìreach bhon Aonadh Eòrpach ro Bhrexit. Thugadh iomradh air mar a thug Brexit buaidh air coimhearsnachdan Gàidhlig.

Members asked about how Brexit had impacted Bòrd na Gàidhlig. The Ceannard explained that the European Charter for Regional or Minority Languages remains and that there had not been a great amount of direct funding from the European Union prior to Brexit. She gave an overview of how Brexit impacted Gaelic communities.

Co-dhùnadh:

Dh'aontaich Buill ris a' Chlàr Mhì-chinntean Ro-innleachdail.

Decision:

Members approved the Strategic Risk Register.

4.0 RIAGHLADH**GOVERNANCE****4.1 Aithris Luach as Fheàrr****Best Value Statement**

Dh'innis NP do Bhuill gun robh aithris air Luach as Fheàrr na dleastanas air a h-uile buidheann phoblach ann an Alba agus gus dèiligeadh ris an seo, gum biodh Bòrd na Gàidhlig ag ullachadh Aithris Luach as Fheàrr gach bliadhna a bhiodh air ath-sgrùdadh às dèidh aonta ris an Aithisg Bhliadhnail agus Cunntasan agus gun rachadh a chur air beulaibh na Comataidh sa Ghearran 2024.

NP told Members that reporting Best Value is a duty of all public bodies in Scotland and to address this, Bòrd na Gàidhlig prepare an annual Best Value Statement which would be reviewed following the approval of the Annual Report and Accounts and would be presented to the Committee in February 2024.

Bha còmhraidh ann mu mar a tha na targaidean san aithris a' toirt dearbhadh mun obair a thathar a' dèanamh agus mar a ghabhadh iad sin a chruthachadh ann an dòigh iomchaidh airson Bòrd na Gàidhlig. Chaidh aontachadh gun tèid lèirmheas a dhèanamh aig deireadh na bliadhna gus an tèid leasan a chaidh ionnsachadh a chur an sàs san Aithris Luach as Fheàrr airson 2024/25.

There was a conversation around how the targets in the statement provide assurance around the work being done and how these could be developed in an appropriate way for Bòrd na Gàidhlig. It was agreed that a review would be undertaken at the end of the year so that lessons learned could be applied to the Best Value Statement for 2024/25.

4.2 Aithisg Bhliadhnail na Comataidh Sgrùdadh is Dearbhachd**Audit & Assurance Committee Annual Report**

Thug an Cathraiche iomradh air an aithisg agus thugadh taing do Bhuill na Comataidh agus don luchd-obrach airson an cuid obrach tron bhliadhna.

The Chair gave an overview of the report and thanked Committee Members and staff for their work over the year.

Co-dhùnadh:

Dh'aontaich Buill ri Aithisg Bhliadhnail na Comataidh Sgrùdadh is Dearbhaidh.

Decision:

Members approved the Audit & Assurance Committee Annual Report.

4.3 Ath-sgrùdadh Bliadhnail air na Bun-Riaghailtean**Review of the Terms of Reference**

Dh'innis NP do Bhuill nach robh ùrachadh sam bith air a bhith anns NP told Members that there had been no updates to the Terms na Bun-riaghailtean bhon a chaidh an cur air beulaibh na of Reference since they were last presented to the Committee. Comataidh mu dheireadh.

Decision:

Members approved the Terms of Reference.

Co-dhùnadh:

Dh'aontaich Buill ris na Bun-riaghailtean.

4.4 Plana Obrach na Comataidh Sgrùdaidh is Dearbhachd**Audit & Assurance Committee Workplan**

Dh'innis NP do Bhuill gun deach am Plana Obrach ùrachadh gus NP told Members that the Workplan had been updated to include am Plana In-sgrùdaidh a chaidh a mholadh airson 2023/24 a the proposed Internal Audit Plan for 2023/24. ghabhail a-steach.

Dh'fhaighnich Buill carson a chaidh Lèirmheas Èifeachdais na Members asked why the Committee Effectiveness Review had Comataidh a thoirt dheth agus dh'innis NP do Bhuill gur e been removed and NP told Members that this was because it was lèirmheas trì bliadhna a bha seo agus thug iad dearbhadh do Bhuill a three-year review and assured Members that there would be gum biodh cothrom ann fèin-mheasadh bliadhnail a dhèanamh. an opportunity for annual self-assessment.

Gnìomh:

NP ri Co-dhùnaidhean Eadar Coinneamhan a chur air a' Phlana NP to include Decisions Between Meetings in the Workplan. Obrach.

Action:Co-dhùnadh:

Dh'aontaich Buill ris a' Phlana Obrach.

Decision:

Members approved the Workplan.

5.0 GISBE**AOCB**

Cha robh gin ann.

There were none.

Ceann-là na coinneimh	23/05/2023
Dearbhte le Sgioba-stiùiridh	26/05/2023
Air adhart gu Cathraiche na Comataidh airson dearbhadh/atharrachadh	01/06/2023
Dearbhte le Cathraiche na Comataidh	
Air falbh airson dearbhadh/eadar theangachadh	05/06/2023
Dearbhte le Buill an CSD	
Dearbhadh air atharraichean a bharrachd le ET	
Dearbhadh air co-ionannachd eadar a' Ghàidhlig is a' Bheurla san dreach dheireannach	